

2219

# COOK & MOREHART

*Certified Public Accountants*

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## Independent Accountants' Report On Applying Agreed-Upon Procedures

Town of Benton  
Benton, Louisiana

We have performed the procedures enumerated below, which were agreed to by the Town of Benton, solely to assist you in evaluating hours per timesheets to hours per CAD sheets from the sheriff's department for a certain employee for the period October 1, 2010 through December 31, 2010. This agreed-upon procedures engagement was performed in accordance with *Statements on Standards for Attestation Engagements*, issued by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

1. We will obtain the timesheets for pay periods ending during October 1, 2010 through December 31, 2010 from the Town of Benton for employee – unit number 639.

We obtained the timesheets for pay periods ending during October 1, 2010 through December 31, 2010 from the Town of Benton for employee – unit number 639.

2. We will obtain CAD sheets from the Bossier Parish Sheriff's Department, showing times logged in and time logged out by Town of Benton employee – unit number 639.

We obtained CAD sheets from the Bossier Parish Sheriff's Department, showing times logged in and time logged out by Town of Benton employee – unit number 639.

3. We will compare the hours worked per the time sheets with the hours logged in and logged out by the sheriff's department, as per the CAD sheets, and will provide a listing of variances noted.

We compared the hours worked per the time sheets with the hours logged in and logged out by the sheriff's department, as per the CAD sheets. A listing of variances is attached to this report. The total of the variances is 143.75 hours reported per the timesheets which were not reported on the CAD sheets.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date

8/10/11

This report is intended solely for the use of management of the Town of Benton and the Legislative Auditor, State of Louisiana, and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Cook & Morehart*

Cook & Morehart  
Certified Public Accountants  
July 14, 2011

## Unit 639

## Per CAD Sheets from Sheriff's Department

Date	Hours/Min.		Time in Minutes
	On Duty Time	Off Duty Time	
10/01/10			
10/01/10			
10/04/10			
10/05/10			
10/06/10	8:34 AM	3:39 PM	7:05
10/07/10	9:01 AM	9:35 PM	12:34
10/08/10	12:23 PM	4:58 PM	4:35
10/08/10	7:57 PM	11:59 PM	4:02
10/08/10	12:00 AM	2:30 AM	2:30
10/11/10			0.00
10/12/10	1:50 PM	4:30 PM	2:40
10/13/10	9:37 AM	4:43 PM	7:06
10/14/10	10:38 AM	7:03 PM	8:25
10/15/10	10:21 AM	5:21 PM	7:00
10/18/10	11:43 AM	4:44 PM	5:01
10/19/10	11:34 AM	2:55 PM	3:21
10/20/10	2:21 PM	8:17 PM	5:56
10/21/10			0.00
10/22/10	7:29 AM	5:20 PM	9:51
10/23/10	8:49 PM	9:59 PM	1:10
10/24/10	9:41 PM	11:10 PM	1:29
10/25/10			0.00
10/26/10	11:18 AM	2:55 PM	3:37
10/27/10	12:53 PM	4:50 PM	3:57
10/28/10			0.00
10/29/10			0.00
11/01/10	7:24 AM	2:55 PM	7:31
11/01/10			0.00
11/02/10	7:26 AM	5:02 PM	9:36
11/03/10	7:32 AM	3:10 PM	7:38
11/04/10	7:31 AM	3:18 PM	7:47
11/05/10	7:27 AM	3:54 PM	8:27
11/06/10			0.00
11/08/10	7:15 AM	3:30 PM	8:15
11/08/10	7:08 AM	4:05 PM	8:57
11/10/10	7:08 AM	2:46 PM	7:38
11/11/10	9:20 AM	3:12 PM	5:52
11/12/10	7:08 AM	2:50 PM	7:42
11/15/10	7:04 AM	3:10 PM	8:06

## Per Town Time Record

Hours Worked	Code	Weekly		Difference
		Sub-total	Time in Minutes	
8.00 W			480	(480.00)
6.00 C			300	(300.00)
8.00 W			480	(480.00)
8.00 W			480	(480.00)
8.00 W			480	(480.00)
8.00 W		37	480	(55.00)
8.00 W			480	274.00
15.00 W			900	(625.00)
			0	242.00
			0	150.00
9.00 W			540	(540.00)
8.00 W			480	(320.00)
11.00 W		51	660	(234.00)
Time sheets not submitted to Town for this week. Paid from overall summary.				505.00
			420.00	7.00
			301.00	5.02
			201.00	3.35
		40	2400	(2,044.00)
12.00 W			720	(720.00)
10.00 W			600	(9.00)
2.00 Other			120	(50.00)
2.00 Other			120	(31.00)
8.00 S			480	n/a - sick
8.00 W			480	(283.00)
8.00 W			480	(243.00)
8.00 W			480	(480.00)
8.00 W		50.00	480	(600.00)
10.00 W			600	(10.00)
8.00 W			480	(0.48)
3.00 Other			180	(3.00)
8.00 W			480	(180.00)
8.00 W			480	96.00
8.00 W		45	480	(22.00)
8.00 W			480	(13.00)
8.00 W			480	27.00
8.00 W			480	(60.00)
1.00 W			60	(1.00)
8.00 W			480	0.25
8.00 W			480	0.95
1.00 Other			60	(1.00)
10.00 W		44	600	(142.00)
8.00 W			480	(128.00)
8.00 W			480	(18.00)
8.00 W			480	6.00
8.00 W			480	0.10

**Per CAD Sheets from Sheriff's Department**

Date	On Duty Time	Off Duty Time	Hours/Min's Worked	Time In Minutes
11/16/10	6:58 AM	3:00 PM	8:02	482.00
11/17/10	6:59 AM	3:11 PM	8:12	492.00
11/18/10	7:37 AM	3:02 PM	7:25	445.00
11/19/10	7:07 AM	4:46 PM	9:39	579.00
11/22/10	6:57 AM	3:30 PM	8:33	513.00
11/23/10	7:01 AM	11:30 AM	4:29	269.00
11/24/10	11:20 AM	11:07 PM	11:47	707.00
11/25/10			0:00	0.00
11/26/10	6:58 AM	3:21 PM	8:23	503.00
11/29/10	7:23 AM	2:56 PM	7:33	453.00
11/30/10	7:07 AM	3:53 PM	8:46	528.00
12/01/10	7:04 AM	3:24 PM	8:20	500.00
12/02/10	7:23 AM	3:01 PM	7:38	458.00
12/03/10			0:00	0.00
12/08/10			0:00	0.00
12/07/10				
12/08/10	7:01 AM	8:54 AM	1:53	113.00
12/09/10	7:16 AM	2:52 PM	7:36	458.00
12/10/10	7:08 AM	2:54 PM	7:46	466.00
12/11/10			0:00	0.00
12/13/10	7:04 AM	3:30 PM	8:26	506.00
12/14/10	7:03 AM	3:02 PM	7:59	479.00
12/15/10	7:25 AM	2:55 PM	7:30	450.00
12/16/10	7:23 AM	9:46 AM	2:23	143.00
12/17/10			0:00	0.00
12/20/10	7:18 AM	3:05 PM	7:47	467.00
12/21/10	7:19 AM	2:56 PM	7:37	457.00
12/22/10	7:31 AM	3:11 PM	7:40	460.00
12/23/10	7:14 AM	3:08 PM	7:52	472.00
12/24/10	6:50 AM	3:01 PM	8:11	491.00
12/27/11				
12/28/11				
12/29/11				
12/30/11				
12/31/11				

**Totals**

21.555.00

**Less vacation, sick, holiday, parade**

Adjusted totals

21.555.00

### Per Town Time Record

Hours Worked	Code	Sub-total	Weekly Time in Minutes
8.00 W		40	480
8.00 W			480
Time sheets not submitted to Town for this week. Paid from overall summary.			
8.00 W		47	2820
8.00 W			480
8.00 W			480
8.00 W			480
8.00 W		40	480
8.00 W			480
8.00 V			480
8.00 V			480
8.00 V			480
8.00 W		40	480
8.00 W			480
8.00 W			480
8.00 OT-parade			480
8.00 W			480
8.00 W			480
8.00 W		48	480
8.00 S			480
8.00 S			480
8.00 W			480
8.00 W			480
8.00 W		40	480
Time sheets not submitted to Town for this week. Paid from overall summary.			
32-W		45	2220
5-Other			480
8-V			480
8.00 PH		16	480
8.00 PH			480

**34,980.00**

(4,800.00)

30,180.00

### Difference

Minutes	Hours
2.00	0.03
12.00	0.20
445.00	7.42
579.00	9.65
513.00	8.55
269.00	4.48
(2,113.00)	(35.22)
(480.00)	(8.00)
23.00	0.38
(27.00)	(0.45)
46.00	0.77
20.00	0.33
(22.00)	(0.37)
n/a - vacation	
n/a - vacation	
n/a - vacation	
(387.00)	(6.12)
(24.00)	(0.40)
(14.00)	(0.23)
parade	
26.00	0.43
(1.00)	(0.02)
(30.00)	(0.50)
143.00	2.38
n/a - sick	
(13.00)	(0.22)
(23.00)	(0.38)
(20.00)	(0.33)
472.00	7.87
491.00	8.18
n/a - vacation	
(2,220.00)	(37.00)
n/a - pd holiday	
n/a - pd holiday	

(8,625.00)

(143.75)

**ALBERT DOUGHTY**  
**MAYOR**



**STEPHANIE SULLIVANT**  
**CLERK**

**TOWN OF BENTON**  
**LOUISIANA**  
P O Box 1280 Benton, Louisiana 71006

**August 1, 2011**

**Cook & Morehart, CPAs**  
**1215 Hawn Avenue**  
**Shreveport, LA 71107**

**RE: Management's Plan of Corrective Action**  
**Agreed Upon Procedures Report dated July 14, 2011**

- 1) The Town of Benton submitted the Agreed Upon Procedures Report to the District Attorney of the Twenty-Sixth Judicial District.**
- 2) The Town of Benton implemented a control procedure whereby the Chief of Police will approve all timesheets for the Benton Police Department.**

**Thank you,**

  
**Mayor Albert Doughty**  
**TOWN of BENTON**